

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
William Boucher

(724)785-2021

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\_\_\_\_\_  
Contact Person

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Telephone

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Extension

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wboucher@basd.org

\_\_\_\_\_  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes  No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$29692403
Ending Unassigned Fund Balance	\$-778716
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-2.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

**FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/29/19
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$7,135.58 C x 2%: \$6,706.92</p>	Calculated
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unforeseen expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	For balancing budget

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	800,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$800,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,304,847
7000 Revenue from State Sources	19,763,626
8000 Revenue from Federal Sources	1,045,214
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,113,687</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$28,913,687</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,909,984
6113 Public Utility Realty Taxes	6,600
6114 Payments in Lieu of Current Taxes - State / Local	11,254
6120 Current Per Capita Taxes, Section 679	21,075
6140 Current Act 511 Taxes - Flat Rate Assessments	39,525
6150 Current Act 511 Taxes - Proportional Assessments	960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	701,209
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	439,300
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	42,000
6990 Refunds and Other Miscellaneous Revenue	97,900

**REVENUE FROM LOCAL SOURCES**    **\$7,304,847****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,800,278
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,570,021
7311 Pupil Transportation Subsidy	1,160,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	485,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	335,346
7505 Ready to Learn Block Grant	412,719
7810 State Share of Social Security and Medicare Taxes	550,250
7820 State Share of Retirement Contributions	2,340,012

**REVENUE FROM STATE SOURCES**    **\$19,763,626****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	739,995
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	129,299
8517 NCLB, Title IV - 21st Century Schools	55,920
8519 NCLB, Title VI - Flexibility and Accountability	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,045,214</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,113,687</b>
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Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,910,000

Amount of Tax Relief for Homestead Exclusions

\$335,346

Total Approx. Tax Revenue:

\$5,245,346

Approx. Tax Levy for Tax Rate Calculation:

\$6,042,291

Fayette

Washington

Total

**2018-19 Data**

a. Assessed Value

\$315,119,500

\$10,778,700

\$325,898,200

b. Real Estate Mills

18.3514

11.3727

**I. 2019-20 Data**

c. 2017 STEB Market Value

\$374,023,528

\$7,984,163

\$382,007,691

d. Assessed Value

\$318,702,840

\$10,655,600

\$329,358,440

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy

\$5,782,884

\$122,583

\$5,905,467

(a \* b)

**2019-20 Calculations**

g. Percent of Total Market Value

97.90995%

2.09005%

100.00000%

**II.**

h. Rebalanced 2018-19 Tax Levy

\$5,782,040

\$123,427

\$5,905,467

(f Total \* g)

i. Base Mills Subject to Index

18.3514

11.4510

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

86.00000%

87.70000%

86.03553%

k. Tax Levy Needed

\$5,916,004

\$126,287

\$6,042,291

(Approx. Tax Levy \* g)

**I. 2019-20 Real Estate Tax Rate**

**18.5627**

**11.8517**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$5,915,985

\$126,287

\$6,042,272

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,706,926

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,909,984

(n \* Est. Pct. Collection)



Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,910,000

Amount of Tax Relief for Homestead Exclusions

\$335,346

Total Approx. Tax Revenue:

\$5,245,346

Approx. Tax Levy for Tax Rate Calculation:

\$6,042,291

	Fayette	Washington	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.9936	11.8517	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,053,314	\$126,287	\$6,179,601
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$5,142.00	\$8,129.00	
Number of Homestead/Farmstead Properties	3376	62	3438
Median Assessed Value of Homestead Properties			\$51,000

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$4,910,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$335,346</u>			
Total Approx. Tax Revenue:	\$5,245,346			
Approx. Tax Levy for Tax Rate Calculation:	\$6,042,291			

Fayette	Washington	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$335,346	Lowering RE Tax Rate	\$0	\$335,346
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$335,346</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Fayette	318,702,840	18.5627	5,915,985			86.00000%	
Washington	10,655,600	11.8517	126,287			87.70000%	
<b>Totals:</b>	<b>329,358,440</b>		<b>6,042,272</b>	- 335,346 =	5,706,926 X	86.03553% =	4,909,984

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,075
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	24,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>44,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,065,000</b>
<b>Total Act 511, Current Taxes</b>			<b>999,525</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>382,007,691 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>4,584,092</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Fayette	18.3514	18.5627	1.16%	Yes	3.5%			
	Washington	11.4510	11.8517	3.50%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,548,410
1200 Special Programs - Elementary / Secondary	5,258,758
1300 Vocational Education	560,000
1400 Other Instructional Programs - Elementary / Secondary	517,915
1500 Nonpublic School Programs	5,000
<b>Total Instruction</b>	<b>\$17,890,083</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	882,679
2200 Support Services - Instructional Staff	461,694
2300 Support Services - Administration	1,388,740
2400 Support Services - Pupil Health	338,439
2500 Support Services - Business	462,000
2600 Operation and Maintenance of Plant Services	2,691,346
2700 Student Transportation Services	2,420,000
2800 Support Services - Central	296,388
2900 Other Support Services	10,500
<b>Total Support Services</b>	<b>\$8,951,786</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	548,052
3300 Community Services	6,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$554,552</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,265,982
5900 Budgetary Reserve	30,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,295,982</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,692,403</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,834,239
200 Personnel Services - Employee Benefits	4,219,171
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	32,100
500 Other Purchased Services	1,113,200
600 Supplies	308,000
700 Property	18,000
800 Other Objects	700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,548,410</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,525,875
200 Personnel Services - Employee Benefits	1,226,983
300 Purchased Professional and Technical Services	939,000
500 Other Purchased Services	1,549,600
600 Supplies	17,100
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,258,758</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	560,000
<b>Total Vocational Education</b>	<b>\$560,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	42,000
200 Personnel Services - Employee Benefits	17,915
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	437,000
600 Supplies	12,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$517,915</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	5,000
<b>Total Nonpublic School Programs</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$17,890,083</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	458,074
200 Personnel Services - Employee Benefits	296,155
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	3,450
600 Supplies	4,000
<b>Total Support Services - Students</b>	<b>\$882,679</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	222,690

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	182,954
300 Purchased Professional and Technical Services	38,600
400 Purchased Property Services	2,700
600 Supplies	9,500
800 Other Objects	5,250
<b>Total Support Services - Instructional Staff</b>	<b>\$461,694</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	778,751
200 Personnel Services - Employee Benefits	458,324
300 Purchased Professional and Technical Services	88,890
400 Purchased Property Services	14,300
500 Other Purchased Services	27,175
600 Supplies	12,100
800 Other Objects	9,200
<b>Total Support Services - Administration</b>	<b>\$1,388,740</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	179,403
200 Personnel Services - Employee Benefits	151,986
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	6,000
<b>Total Support Services - Pupil Health</b>	<b>\$338,439</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	244,523
200 Personnel Services - Employee Benefits	166,277
300 Purchased Professional and Technical Services	19,200
400 Purchased Property Services	7,700
500 Other Purchased Services	13,500
600 Supplies	4,800
800 Other Objects	6,000
<b>Total Support Services - Business</b>	<b>\$462,000</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,090,796
200 Personnel Services - Employee Benefits	901,150
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	132,200
500 Other Purchased Services	99,200
600 Supplies	401,800
700 Property	17,700
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,691,346</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,420,000
<b>Total Student Transportation Services</b>	<b>\$2,420,000</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	106,123
200 Personnel Services - Employee Benefits	95,085
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	6,930
500 Other Purchased Services	39,750
600 Supplies	42,000
<b>Total Support Services - Central</b>	<b>\$296,388</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,500
<b>Total Other Support Services</b>	<b>\$10,500</b>
<b>Total Support Services</b>	<b>\$8,951,786</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	288,582
200 Personnel Services - Employee Benefits	98,720
300 Purchased Professional and Technical Services	43,750
400 Purchased Property Services	9,975
500 Other Purchased Services	77,725
600 Supplies	29,300
<b>Total Student Activities</b>	<b>\$548,052</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,500
<b>Total Community Services</b>	<b>\$6,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$554,552</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,227,092
900 Other Uses of Funds	1,038,890
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,265,982</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	30,000
<b>Total Budgetary Reserve</b>	<b>\$30,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,295,982</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,692,403</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1,000,000	900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000	1,000
Other Capital Projects Fund	400,000	300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	325,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	30,000	30,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,731,000</b>	<b>\$1,556,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,731,000</b>	<b>\$1,556,000</b>

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	39,500,000	38,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	40,000	32,000
0540 Accumulated Compensated Absences	240,000	230,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,410,000	4,500,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$44,190,000</b>	<b>\$42,962,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$44,190,000</b>	<b>\$42,962,000</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$44,190,000</b>	<b>\$42,962,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(778,716)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$778,716)</b>
<b>5900 Budgetary Reserve</b>	<b>30,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$748,716)</b>